



Report No. 6a

Reciprocal Categories by USSGL Account - FY 2005
Grouped by Providing & Receiving Attributes
("Elimination Categories")

See Note at End of Report

Reciprocal Category 01

Securities Issued by Federal Agencies Under General & Special Authority

<u>SGL</u>	<u>SGL Title</u>	<u>Partners-Exch/NonExch</u>	<u>Notes</u>
Receiving/Purchasing Agency			
1610	Investments in U.S. Treasury Securities Issued by Public Debt	20	
1611	Discount on U.S. Treasury Securities Issued by Public Debt	20	
1612	Premium on U.S. Treasury Securities Issued by Public Debt	20	
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt	20	
1618	Market Adjustment - Investments	ALL	
1620	Investments in Securities Other Than Public Debt Securities	ALL	
1621	Discount on Securities Other Than Public Debt Securities	ALL	
1622	Premium on Securities Other Than Public Debt Securities	ALL	
1623	Amortization of Premium and Discount on Securities Other Than Public Debt Securities	ALL	
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt	20	
1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt	20	
1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds	20	
1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	20	
1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	20	
1690	Other Investments	ALL	
Providing/Selling Agency			

Intragovernmental Reporting and Analysis System
Reciprocal Categories - 6a, Continued

Current Date: 4/20/2005

2530	Securities Issued by Federal Agencies Under General and Special Financing Authority, Net	ALL	
2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	ALL	New in FY04
2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	ALL	New in FY04
2533	Amortization of Discount/Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	ALL	New in FY04
2540	Participation Certificates	ALL	

Reciprocal Category 02

Federal Interest Receivable/Federal Interest Payable

<u>SGL</u>	<u>SGL Title</u>	<u>Partners-Exch/NonExch</u>	<u>Notes</u>
Receiving/Purchasing Agency			
2140	Accrued Interest Payable	ALL	
Providing/Selling Agency			
1340	Interest Receivable	ALL	
1349	Allowance for Loss on Interest Receivable	ALL	

Reciprocal Category 03

Interest Revenue & Expense, Gains & Losses on Federal Investments

<u>SGL</u>	<u>SGL Title</u>	<u>Partners-Exch/NonExch</u>	<u>Notes</u>
Receiving/Purchasing Agency			
5311	Interest Revenue-Investments	ALL-T	New in FY04-Replaces 5310, now "Other Interest Revenue"
5311	Interest Revenue-Investments	ALL-X	New in FY04-Replaces 5310, now "Other"
5318	Contra Revenue for Interest Revenue-Investments	ALL-X	Added 2nd Qtr. '05
5318	Contra Revenue for Interest Revenue-Investments	ALL-T	Added 2nd Qtr. '05
7111	Gains on Disposition of Investments	ALL-X	New in FY04-Replaces 7110, which is now non-federal
7111	Gains on Disposition of Investments	ALL-T	New in FY04-Replaces 7110, which is now non-federal

Intragovernmental Reporting and Analysis System
Reciprocal Categories - 6a, Continued

Current Date: 4/20/2005

7180	Unrealized Gains	ALL-T	
7180	Unrealized Gains	ALL-X	
Providing/Selling Agency			
6320	Interest Expenses on Securities	ALL	
7211	Losses on Disposition of Investments	ALL-T	New in FY04-Replaces 7210, which is now non-federal
7211	Losses on Disposition of Investments	ALL-X	New in FY04-Replaces 7210, which is now non-federal
7280	Unrealized Losses	ALL-X	
7280	Unrealized Losses	ALL-T	

Reciprocal Category 05

Interest Revenue & Expense on Federal Borrowings and Other Interest Expense & Revenue

<u>SGL</u>	<u>SGL Title</u>	<u>Partners-Exch/NonExch</u>	<u>Notes</u>
Receiving/Purchasing Agency			
6310	Interest Expenses on Borrowing from BPD and/or FFB	20	
6330	Other Interest Expenses	ALL	
Providing/Selling Agency			
5310	Interest Revenue-Other	ALL-T	
5310	Interest Revenue-Other	ALL-X	
5312	Interest Revenue-Borrowings-Loans Receivable/Uninvested Funds	20-T	New in FY04-replaces 5310, now "Other Interest Revenue"
5312	Interest Revenue-Borrowings-Loans Receivable/Uninvested Funds	20-X	New in FY04-replaces 5310, now "Other Interest Revenue"
5317	Contra Revenue for Interest Revenue-Loans Receivable	ALL-T	
5317	Contra Revenue for Interest Revenue-Loans Receivable	ALL-X	
5319	Contra Revenue for Interest Revenue-Other	ALL-T	Added 2nd Qtr. '05
5319	Contra Revenue for Interest Revenue-Other	ALL-X	Added 2nd Qtr. '05

Reciprocal Category 06

Gains and Losses on Federal Borrowings

<u>SGL</u>	<u>SGL Title</u>	<u>Partners-Exch/NonExch</u>	<u>Notes</u>
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Intragovernmental Reporting and Analysis System
Reciprocal Categories - 6a, Continued

Current Date: 4/20/2005

Receiving/Purchasing Agency

7190	Other Gains	ALL-X	
7190	Other Gains	ALL-T	
7290	Other Losses	ALL-T	
7290	Other Losses	ALL-X	

Providing/Selling Agency

7112	Gains on Disposition of Borrowings	ALL-T	
7112	Gains on Disposition of Borrowings	ALL-X	New in FY04-replaces 7110
7212	Losses on Disposition of Borrowings	ALL-X	New in FY04-replaces 7210
7212	Losses on Disposition of Borrowings	ALL-T	New in FY04-replaces 7210

Reciprocal Category 17

Federal Loans Receivable/Federal Loans Payable

<u>SGL</u>	<u>SGL Title</u>	<u>Partners-Exch/NonExch</u>	<u>Notes</u>
Receiving/Purchasing Agency			
2510	Principal Payable to Treasury	ALL	
2520	Principal Payable to the Federal Financing Bank	ALL	
2590	Other Debt	ALL	
Providing/Selling Agency			
1350	Loans Receivable	ALL	
1359	Allowance for Loss on Loans Receivable	ALL	

Reciprocal Category 18

Financing Sources Transferred In/Out Without Reimbursement

<u>SGL</u>	<u>SGL Title</u>	<u>Partners-Exch/NonExch</u>	<u>Notes</u>
Receiving/Purchasing Agency			
5720	Financing Sources Transferred In Without Reimbursement	ALL	
Providing/Selling Agency			
5730	Financing Sources Transferred Out Without Reimbursement	ALL	

Reciprocal Category 19

Appropriation Transfers In/Out

<u>SGL</u>	<u>SGL Title</u>	<u>Partners-Exch/NonExch</u>	<u>Notes</u>
Receiving/Purchasing Agency			
5740	Appropriated Earmarked Receipts Transferred In	ALL	
5750	Expenditure Financing Sources - Transfers-In	ALL	
5755	Nonexpenditure Financing Sources - Transfers-In	ALL	
Providing/Selling Agency			
5745	Appropriated Earmarked Receipts Transferred Out	ALL	
5760	Expenditure Financing Sources - Transfers-Out	ALL	
5765	Nonexpenditure Financing Sources - Transfers-Out	ALL	

Reciprocal Category 21

Employee Benefit Contributions Receivables and Payables

<u>SGL</u>	<u>SGL Title</u>	<u>Partners-Exch/NonExch</u>	<u>Notes</u>
Receiving/Purchasing Agency			
2213	Employer Contributions and Payroll Taxes Payable	ALL	
2215	Other Post-Employment Benefits Due and Payable	ALL	
2225	Unfunded FECA Liability	ALL	
2290	Other Unfunded Employment Related Liability	ALL	
Providing/Selling Agency			
1320	Employment Benefit Contributions Receivable	ALL	

Reciprocal Category 22

Accounts Receivable, Accounts Payable, and Other Liabilities

<u>SGL</u>	<u>SGL Title</u>	<u>Partners-Exch/NonExch</u>	<u>Notes</u>
Receiving/Purchasing Agency			
2110	Accounts Payable	ALL	
2120	Disbursements in Transit	ALL	
2130	Contract Holdbacks	ALL	

Intragovernmental Reporting and Analysis System
Reciprocal Categories - 6a, Continued

Current Date: 4/20/2005

2190	Other Accrued Liabilities	ALL	
2990	Other Liabilities	ALL	
Providing/Selling Agency			
1310	Accounts Receivable	ALL	
1319	Allowance for Loss on Accounts Receivable	ALL	

Reciprocal Category 23

Federal Advances/Federal Advances from Others and Federal Prepayments/Federal Deferred Credits

<u>SGL</u>	<u>SGL Title</u>	<u>Partners-Exch/NonExch</u>	<u>Notes</u>
Receiving/Purchasing Agency			
1410	Advances to Others	ALL	
1450	Prepayments	ALL	
Providing/Selling Agency			
2310	Advances from Others	ALL	
2320	Deferred Credits	ALL	

Reciprocal Category 24

Intra-governmental buy/sell costs/revenues

<u>SGL</u>	<u>SGL Title</u>	<u>Partners-Exch/NonExch</u>	<u>Notes</u>
Receiving/Purchasing Agency			
6100	Operating Expenses/Program Costs	ALL	
6190	Contra Bad Debt Expense - Incurred for Others	ALL	Added 2nd Qtr. '05
6790	Other Expenses Not Requiring Budgetary Resources	ALL	
6800	Future Funded Expenses	ALL	
6900	Nonproduction Costs	ALL	
8802	Purchases of Capitalized Assets	ALL	
Providing/Selling Agency			
5100	Revenue from Goods Sold	ALL-X	
5109	Contra Revenue for Goods Sold	ALL-X	Added 2nd Qtr. '05
5200	Revenue from Services Provided	ALL-X	Added 2nd Qtr. '05
5209	Contra Revenue for Services Provided	ALL-X	Added 2nd Qtr. '05

Intragovernmental Reporting and Analysis System
 Reciprocal Categories - 6a, Continued

Current Date: 4/20/2005

5900	Other Revenue	ALL-X	
5900	Other Revenue	ALL-T	
5909	Contra Revenue for Other Revenue	ALL-T	Added 2nd Qtr. '05
5909	Contra Revenue for Other Revenue	ALL-X	Added 2nd Qtr. '05

Reciprocal Category 25

Intragovernmental Imputed Costs/Imputed Financing Sources

<u>SGL</u>	<u>SGL Title</u>	<u>Partners-Exch/NonExch</u>	<u>Notes</u>
Receiving/Purchasing Agency			
5780	Imputed Financing Sources	ALL	
Providing/Selling Agency			
6730	Imputed Costs	ALL	

Reciprocal Category 26

Benefit program Costs/Revenues

<u>SGL</u>	<u>SGL Title</u>	<u>Partners-Exch/NonExch</u>	<u>Notes</u>
Receiving/Purchasing Agency			
6400	Benefit Expense	ALL	
6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	ALL	
Providing/Selling Agency			
5400	Benefit Program Revenue	ALL-T	
5400	Benefit Program Revenue	ALL-X	
5409	Contra Revenue for Benefit Program Revenue	ALL-X	Added 2nd Qtr. '05
5409	Contra Revenue for Benefit Program Revenue	ALL-T	Added 2nd Qtr. '05

Reciprocal Category 27

Federal Transfers Receivable/Federal Transfers Payable

<u>SGL</u>	<u>SGL Title</u>	<u>Partners-Exch/NonExch</u>	<u>Notes</u>
Receiving/Purchasing Agency			
1330	Receivable for Transfers of Currently Invested Balances	ALL	

Intragovernmental Reporting and Analysis System
Reciprocal Categories - 6a, Continued

Current Date: 4/20/2005

1335	Expenditure Transfers Receivable	ALL
Providing/Selling Agency		
2150	Payable for Transfers of Currently Invested Balances	ALL
2155	Expenditure Transfers Payable	ALL

Reciprocal Category 28

Unexpended Appropriations-Transferred-In/Out

<u>SGL</u>	<u>SGL Title</u>	<u>Partners-Exch/NonExch</u>	<u>Notes</u>
Receiving/Purchasing Agency			
3102	Unexpended Appropriations-Transfers-in	ALL	
Providing/Selling Agency			
3103	Unexpended Appropriations-Transfers-out	ALL	

Reciprocal Category 29

Uncategorized - SGLs that are NOT assigned to any other category

<u>SGL</u>	<u>SGL Title</u>	<u>Partners-Exch/NonExch</u>	<u>Notes</u>
Providing/Selling Agency			
1010	Fund Balance With Treasury	ALL	
1360	Penalties, Fines and Administrative Fees Receivable	ALL	
1369	Allowance for Loss on Penalties, Fines & administrative fees receivable	ALL	
1921	Receivable from Appropriations	ALL	
1990	Other Assets	ALL	
2170	Subsidy Payable to Financing Account	ALL	
2179	Contra Liability for Subsidy Payable to Financing Account	ALL	
2400	Liability for Deposit Funds, Clearing Accounts and Undeposited Collections	ALL	
2940	Capital Lease Liability	ALL	
2950	Liability for Subsidy Related to Undisbursed Loans	ALL	
2960	Accounts Payable From Canceled Appropriations	ALL	
2970	Resources Payable to Treasury	ALL	
2980	Custodial Liability	ALL	

Intragovernmental Reporting and Analysis System
Reciprocal Categories - 6a, Continued

Current Date: 4/20/2005

5320	Penalties, Fines and Administrative Fees Revenue	ALL-T
5320	Penalties, Fines and Administrative Fees Revenue	ALL-X
5329	Contra Revenue for Penalties, Fines and Administrative Fees	ALL-X
5329	Contra Revenue for Penalties, Fines and Administrative Fees	ALL-T
5790	Other Financing Sources	ALL-X
5790	Other Financing Sources	ALL-T
5800	Tax Revenue Collected	ALL-T
5801	Tax Revenue Accrual Adjustment	ALL-T
5809	Contra Revenue for Taxes	ALL-T
5890	Tax Revenue Refunds	ALL-T
5990	Collections for Others	ALL-T
5990	Collections for Others	ALL-X
5991	Accrued Collections for Others	ALL-T
5991	Accrued Collections for Others	ALL-X
6720	Bad Debt Expense	ALL
7400	Prior-Period Adjustments - Not Restated	ALL
7401	Prior-Period Adjustments - Restated	ALL
7500	Distribution of Income - Dividend	ALL-X
7500	Distribution of Income - Dividend	ALL-T
8801	Offset for Purchases of Capitalized Assets	ALL

Recap

Total Number of Recip. Categories (Not Incl. 29):	16
Total Number of Intragov SGL Accounts	120
Total Number of SGL Accounts Categorized:	93
Total Number of SGL Accounts NOT Categorized:	27

Note: All amounts on Reciprocal Category reports are presented at absolute value except for discounts, amortization, and contra-accounts, which are shown as offsets.